App F IX—4

Previous References
Cm 34 53-18
Re 101 43-17
Re 275 32-11
Later References
Cm 29 58-8

(1955 Sb
Cm

File No 29 55
Serial Nos 19, 27

MYSORE GOVERNMENT SECRETARIAT

Serial Nos 2

P12
E

Part B for December 1955

SUBJECT

Rate of Entertainment tax Payable by the Bangalore Race club

WD 0249—GPB—25 000—16 9-55

L 114 17-24 15 12 55

The Commissioner C & B (Thro The Mayor
Commissioner of Stamps & Registration
AG
C S →
Secretary Bangalore Race club
Mayor —

withdraws the Concession

M G S APP F III—1]

MYSORE GOVERNMENT SECRETARIAT

CY)

NOTES

File No

LIFE HEADING

Entertainment Tax

FROM

The D. C Bangalore District Bangalore

No Ent PR 38/55 Dated 1-8-55 Received 10 8 55

Diary No 3220 — Enclos — Spare copies — Serial No —

BRIEF ABSTRACT OF LETTER

Seeks instructions as to the rate of entertainment Tax leviable on admissions by the Bangalore Race Club

NOTES AND ORDERS

Submitted

1) According to the G/O cited 10 5-1933, the Race Clubs / Bodies are entitled to pay entertainment Tax at ½ of the gross sum realised on account of the admissions they are also liable to pay a surcharge of 50% on the rate of entertainment Tax as per notification dated 8 2-44

2) The rate of entertainment Tax then was 12½% and now it is 18¾ as per notification

Pag A

Pag B

NOTES—First Sheet

WL 04804—GIB—2000—22 1 54

Rate of Tax on entertainment Tax payable by the Race clubs

File No 3220/ml of 1955-6

Mysore Government Secretariat

dated 29-9-53 the point is Whether the Race Clubs have to pay Tax at 1/9 th of the gross Collection + 50 % Surcharge or at 18 3/4 % as per the Notification dated 29-9-53

Flag C

The Notification dated 29-9-53 ~~does not supersede the~~ G.O which fixes the Tax 18 3/4 % does not supersede the G.O dated 12-5-33 which fix the Tax payable by the clubs at 1/9 th Rate Collections for horses

Flag C

Flag A

30/8

4) The notification of 29-9-53 fixes the rate of entertainment tax leviable under the Act on all payments of admission to any entertainment applies to all cases in supersession of previous orders governing the recovery of entertainment tax from the Race clubs at the rates specified, Directions may perhaps be issued to the effect that the rates fixed in notification of 19-9-53 (Flag C) would also apply to the Race clubs and entertainment tax should be recovered at these rates

Ans 1/9 5) The G.O dated 29-9-53 does not supersede G.O dated 12-5-33 Therefore

Mysore Government Secretariat

Rate & entertainment Tax Payable by Race clubs

File No 3220/ml of 195

[App F III 2

Serial No

The latter GO is in force now Thus GO may be superseded now and fresh GO issued that even Race Clubs ~~may~~ are liable to pay at the rates mentioned in the GO no L761 I – CM 34 -53-18 dated 29-9-53

21/9

(Secy Edn & Dept)

6761 3 S 5

GOVERNMENT OF MYSORE

b) The notification dated 12 x 53 seems from race books and order should be issued to Race Clubs at Mysore & Bangalore Why this should the order was not superseded in the later notification dated 29 9 1953 has to be examined w r t the connected papers Please look into, keeping whether the Race clubs were deliberately left out in the later notification or otherwise

manuscript)

copy for the Collector 34-53-18 sent on 10 9 53

D
1 5 53

Orig

Flag D

7) Collector C M 34-53 (18) leading to the issue of Notification No L 7611 / C M 34-53-18 dated 29 9 53 fixing the rates of entertainments tax leviable under the Mysore Amusements Tax Act, 1932, on all payments for admission an

Note—Continued on Sheet

Rate of entertainment Tax payable by the Race Clubs

Serial No	
	to any entertainment, referred to at Para 6 is put up
1	8) It is seen from the Notes of the Collector re C M 34-53 (18) Flag D
1	that the ~~Notification~~ G.O. No L 7368-73/Srl 275-32-10 dated 12/5/1933 according Flag A sanction to the payment of entertainments Tax by the Mysore Races and the Bangalore Race club appears to have not been considered then. Hence, action appears necessary as indicated in para 5 of the Notes
	Sd/D 16/9/35
1	9) As seen from the collector (note) C M 34-53-18, there seems to be no deliberate intension to omit the grant of entertainment to Race clubs this omission appears to be by oversight Flag D there is also no indication to exempt Race clubs from the purview of the rules & Orders which apply to all cases of entertainments Hence, a notification may perhaps be issued
	Sd/17/9 10) There was no intention whatsoever to give special treatment to Race clubs Therefore, even the race clubs may be

Rate of Entitlement vide Payable by Bangalore Race Club
3220/111 2

Mysore Government Secretariat — File No — of 195 — [App F III 2

Serial No	
	brought under the purview of the notification fixing the present rates
	1869
	Secy Fin & L-S.G.)
	11) may please
	Minister Hy Fin for ✓
	27/9
	30 SEP 1955 U O 3797 11
	5 C
	12) for 7 W7 Secy
	13) 24 11 53
	29
29	
14	Draft G.O as put up
	Issue
	Copy

Note

Copy Cases C&B
" Commissioner Excise
" D-C & Commr & Bangalore
" A-G
" Controller Stamps
" Secretary Bangalore Race Club
" Secretary Mysore Race
1 III.17 - 24/CH 29-53-27 dt 15-12-53
Mechanic Br Concession

C F No 15] **GOVERNMENT OF MYSORE**

3220
10 AUG 1955
OFFICE OF THE PAL BRANCH

29-55-19

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From m
ph

No
Encls

SECRETARY TO
5 AUG 1955
REVENUE D AR

the Deputy Co
Ba alore Districts,

Date 1 t A 19

GENERAL & REVENUE SECRETARIAT
MARY 1398
8 AUG 1955
FINANCIAL BR

To

The Secretary to Government
Revenue Depa

Sir

Subject - Rate of Entertainment tax levied by the
lore Race Club

I write to state that Entertainment tax levied by the
Bangalore Race Club is chargeable at the rate of 1/6 Plus
Odd arrears are being collected

It is not the practice to fix entertainment tax
by specifically mentioning the names of the persons
of the Secretaries of Race Clubs to quote the authority for
charging the lower rate The Secretary, Bangalore Club
(Rule 2(3) of Rules framed under Section 6 of the
Bangalore Entertainments Tax Act 1933) and [illegible]
101-47-17 dated 8-2-1954 for adopting the special rate of 1/6 or 20%
instead of the rate fixed by the Bangalore Entertainments Tax

But it has to be noted that these Government orders
may not be sufficient authority for charging lower rate of
Entertainment Tax in view of the Government notification
No FD 11/GT 51-53-1B dated 22-6-1953 which exempts
the payment of Entertainment Tax in respect of all passes for
admission to any entertainment

It is therefore a question of Government to fix the
rate of Entertainment tax to be levied on admission to the
Bangalore Race Club

Yours faithfully

(L Thimmaiah)
Deputy Secretary to
Government
Bangalore District

M'G S App F VI—G 2]

SUBJECT

Diary No of letter replied to 8220

Mysore Government Secretariat

( )

the *195*

Date of issue 195

Signed by

Ray A

May this be—
(i) printed ?
(ii) treated as a Standing Order ?
(ii) published in the Gazette English Part ?
(iv) translated ?
(v) placed at the disposal of the Press ?
(vi) published in the Gazette Kannada Part ?

Section CM

Serial No 79-53

File No 25

Proceedings of the Government of Mysore

Read— GO no L 7368-73/ dtd 27s-32-10 dated 10-S'-1933 according sanction to the Mysore Races and the Bangalore Race Club to pay the amount of entertainment Tax by means of Consolidated amount Composition at one-ninth of the gross sum realised on account of admission tickets to the enclosures

Order thereon—No

Notification No L

8157/Ind 101-43-17 Dated 8-2-1944

directing the imposition of a

surcharge of 50 percent on the

rate of entertainment Tax

~~Letter~~ No Ent 2-2

~~38/55 Dated~~ 18-1955 from the

~~Deputy Secretary to Govt, Anycity,~~

~~Revenue Department~~

Notification No L 7611/EN

Fin-23 18 Dated 29-9-1933

fixing the rates of entertainment tax

leviable under the Bombay

Amusements Tax Act, 1932,

all payments for admission

to any entertainment at

rate of ~~any~~ where the payment

is ~~Rupees~~ as of

but is less than ~~a dollar~~

List of Enclosures

Copied by

Examined by

M G S App F G 3]

MYSORE GOVERNMENT

SECRETARIAT

(*Continuation sheet draft form*)

(1) at eighteen and three-fourths ~~18 3/4~~ Annas
and (2) at ~~18 3/4~~ Annas in
Payment for admission is
0-8-0 or more

Letter No Ent PP
88/55 dated 1-8-1955 from the
DC Bangalore D, Bangalore,
seeking Clarification as
~~to whether the notification~~
~~rate of Tax fixed in~~
~~notification 29-9-1953~~
~~read above is applicable to~~
~~Bangalore Race Club also~~
to the rate of entertainment
Tax to be levied on
admission tickets issued
by the Bangalore Race Club

Order No L 11417-24
Dt. 15-12-55.

The rates fixed
in notification No L:76/1/CM
34-53-18 dated 29 9 1953

WD 0258—GPB—PZS 1 20 000—1 7 55

Mg D

5

are applicable to the
Bangalore Race Club also
the Revised Order
No L 7368-73/and 275-32-10
dated 10-5-1933 stands
superseded by the order

10/11

for Secretary
GO 1858
My

- The Commr, C & B thro the Mayor
Town Treasurer & Accts
" DCs of Bangalore & Mysore Dists
" Controller Stat
" Secretary Bangalore Race Club } Subject to appl
" Secretary Mysore Races } (Rules may be published in Rules)

PROCEEDINGS OF THE GOVERNMENT OF MYSORE.

-0-

READ-

Government Order No L 7368-73/M1 275-32-10 dated 10-5-1933 according sanction to the Mysore Races and the Bangalore Race Club to pay the amount of entertainment-tax by means of consolidated amount computed at one-ninth of the gross sum realised on account of admission tickets to the enclosures

Notification No L 815/M1. 101-43-17 dated 8-2-1944, directing the imposition of a surcharge of 50 per cent on the rate of entertainment Tax

Notification No L 7611/C & 34-53-18 dated 29-9-1953, fixing the rates of entertainment-tax leviable under the Mysore Amusements Tax Act, 1932, on all payments for admission to any entertainment -

(1) at the rate of four pies where the payment for admission is one and half annas or more but is less than eight annas.

and (2) at eighteen and three-fourths per cent where the payment for admission is annas eight (0-8-0) or more

Letter No Ent P - 38/55 dated 1-8-1955, from the Deputy Commissioner, Bangalore District, Bangalore, seeking clarification as to the rate of entertainment-tax to be levied on admission tickets issued by the Bangalore Race Club

ORDER No L 11417-24/CH 29-55-27

DATED, BANGALORE, THE 15 DECEMBER 1955

The rates fixed in Notification No L 7611/C & 34-53-18 dated 29-9-1953 are applicable to the Bangalore Race Club also

The previous Order No L 7368-73/M1. 275-32-10 dated 10-5-1933 stands superseded by this order

(Y Harumuthappa)
for Secretary to Government,
Education & L S G Departments

TO

The Commissioner, Corporation of the City of Bangalore, through the Mayor
The Commissioner of Stamps in Mysore, Bangalore
The Deputy Commissioners of Bangalore & Mysore Districts
The Accountant General, Mysore, Bangalore.
The Controller, State Accounts Department, Bangalore
The Secretary, Bangalore Race Club.
The Secretary, Mysore Races.

NB 11/12 12